

## International Assignment Policy

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Please refer to the Glossary section on page 16 for an explanation of the technical terms used in this guide.

## **What is an international Assignment?**

Generally, an International Assignment will offer you and your family an exciting opportunity to live and work in a new or different culture. You will be able to apply your skills, contribute to the business, and learn and develop at the same time. Being able to apply that learning when you return is often one of the longer-lasting benefits of the assignment, both for you and for Syngenta.

In many cases, an International Assignment will be an integral part of your career development. In others, the primary reason for the assignment will be the utilization of your specialized skills or knowledge in one of our operations, where such skills or knowledge can be transferred.

An International Assignment can last up to maximum 5 years. Any assignment lasting more than 5 years is not longer considered an International Assignment.

Any assignment of less than 6 month is considered to be a “business trip”.

An International Assignment of up to 18 months is considered a short-term assignment. An International Assignment of 19 months up until a maximum of 5 years is considered a long-term assignment.

## **What does this policy document cover?**

This policy document highlights the support provided during each stage of your assignment, from pre-assignment preparation, through to on-assignment activities and ultimately, return to your Home Country. Making the most of the support structure will put you in the best position to maximize both your contribution to the business and your own development.

If any aspect of this Syngenta International Assignment Policy is unclear, you should refer to your International Assignment Agreement, or contact a member of the International Assignment Team.

As we explain in this policy document, we are committed to ensuring that you and your family receive the best possible support at every stage of the process.

## **Making the right decision**

It is important to recognize that working abroad can sometimes bring with it a significant culture challenge – particularly if you have not experienced international work before, or where the environment and culture are markedly different from your own.

Research has shown that where International Assignments have not been successful, it is often due to the degree of willingness and the ability of individuals (and their partners and families) to adapt themselves readily to living and working in a new culture.

There are many questions you and your family should consider when you are thinking about an International Assignment such as:

- How will the move affect my partner’s current lifestyle and career? If your partner is currently working, can they continue to work in the Host Country?
- What will be the impact on my children’s education?
- How will we cope with a new language?

## **Preparing for your assignment**

Once your assignment has been agreed, you will receive a formal Assignment Agreement with details of your:

- Job title
- Planned length of assignment
- Remuneration and bonus arrangements
- Allowances
- Other benefits and items specific to you
- Tax and social security

At this stage, there are a number of practical issues to be addressed and actions you can take to prepare yourself and your family in advance of moving to your Host Country.

If considered necessary, you, your partner and children (if appropriate) will be invited to visit the assignment location for up to 5 days, plus travelling time.

On arrival in the Host Country, we will provide you with assistance with house hunting, help you to find suitable schools and provide you with support in becoming more familiar with your new surroundings.

### **Cultural training and security briefings**

So that you and your family can integrate fully into your new culture, we will arrange for cultural briefings, where appropriate, in discussion with you and your Home and Host HR departments.

We will also arrange for a security briefing for you and your family in countries where this is thought to be necessary.

### **Language tuition**

If you are moving to a country where you do not speak the language, we will arrange for appropriate language tuition according to Host Country rules. All costs will be refunded to you and to your family, providing we receive receipts for appropriate language lessons.

### **Passport, Visas, work permits**

We will reimburse any costs incurred in obtaining passports, visas and work permits required for the assignment.

### **Medical examination**

Syngenta strongly recommends a pre-assignment medical examination for you and your accompanying family. The company will meet the costs including cost for any required inoculations.

**Housing**

You will be provided with suitable housing in your Host Country at company expense taking into account availability and host norms. In order to provide more flexibility, if you wish to live somewhere that is more expensive than we would normally provide, you may make up the difference in cost.

What you choose to do with your home housing will not affect your assignment package. You will be responsible for any costs associated with your housing arrangements in your Home Country.

Syngenta will not provide support for either the purchase or sale of property in your Home or Host Country. In case you agree on Company request that you will not repatriate to your current home location, home sale support according to the home country policy might be provided.

**Removals**

If you are moving to unfurnished accommodation, (typically for a long-term assignment) the company will pay for all costs for transporting personal effects and furniture within the approved cost framework as per Appendix 2.

In addition we will also pay for an air freight shipment of personal effects that are required prior to arrival of the sea shipment as per Appendix 2.

If you are moving to fully furnished accommodation (typically for a short-term assignment), we will pay the costs of transport of a reasonable quantity of personal effects according to Appendix 2.

Costs for transporting extraordinary items such as boats, cars, caravans, wine collections, antiques etc. will not be covered. You will need to personally insure specific items of extraordinarily high value and you will also be responsible for any import duties, fines or other extra costs that arise.

For further information on removals please refer to Appendix 2 or to the global intranet website "International Assignments".

**Storage**

Syngenta does not consider a home housing norm deduction in the gross to net assignment compensation calculation thus enabling the assignee to keep his home in the Home Country while on assignment. As a consequence Syngenta does not support any storage cost for the assignment period.

**Pets and animals**

The costs associated with relocating pets and animals have been taken into consideration in the lump sum relocation allowance.

**Private vehicles**

Please refer to section 13 car/transportation in the summary sheet.

**Travel to host location**

For flights over 5 hours, Business Class travel will be provided for you and your family. Flights of less than 5 hours will be Economy Class.

## **During your assignment**

We offer a comprehensive compensation package, which is made up of several different elements. The policy is designed to meet your needs regardless of where you come from or where your assignment will be

Our key objectives are very simple – we want to provide you with the package appropriate to someone at your level, which will give you the equivalent spending power as your peers in your new location, whilst also attempting that you are no worse off because of tax and other varying costs.

You will receive a personal International Assignment compensation Calculation explaining exactly what package you will receive, which will be explained to you individually by a member of the IA Team, from whom you will have every opportunity to ask any questions.

### **Pay**

The basis of your salary on your assignment will be your Home Base Salary set according to the role you perform in the Host Country and considering the salary structure of your home country.

A number of deductions will be made from this Home Base Salary such as Hypothetical Tax, employee's social security and pension fund contributions, health insurance premiums (where applicable) and so on to calculate the target home net income.

From this we will advise you of your Goods and Services Spendable for the Host Country (this figure is determined from an independent external provider). It is the portion of your income that a typical family of your size and salary level would expect to spend on everyday living and represents the amount the company is willing to cost of living and currency protect. This amount will be paid to you in your Host Country in host currency, unless you elect to change the split (see below).

The amount for Goods and Services Spendable will be cost of living and currency protected by means of the appropriate Cost of Living (COL) index, which could be positive or negative for the Host Country. A currency exchange rate will also be applied. These rates are determined by an external provider, independent of Syngenta.

You can decide, at the start of your assignment and at each annual salary review, the amount you want to be paid in your Home Country and how much is to be paid in host currency. This amount may be different from the amount for Goods and Services Spendable which is cost of living and currency protected. However, you must take at least 10 % of the net income at your Home Country.

If you choose a different amount than the protected Goods and Services Spendable to be delivered in the Host Country, any risks of currency exchange rate fluctuations will be unprotected and any additional costs will need to be borne by you. The original Cost of Living Adjustment (COLA) remains unchanged.

Payments in Home and Host Countries will be paid net to you. Your compensation calculation will be adjusted at least once a year for cost of living and exchange rate adjustments. In high inflation countries, this review may be more frequent.

**Relocation allowance**

Considering the needs of the size of your family at host you will receive a lump sum relocation allowance of one month's base salary. The Company will meet any tax and social security costs due on this allowance and will deliver it in the most tax efficient manner. It is usually paid in host currency. This payment is intended to cover all your additional expenses (see Appendix 1).

**Mobility premium**

The Company recognizes your flexibility and will pay a lump sum mobility premium of 10 % of your Home Base Salary (capped as per the enclosed summary sheet). The Company will meet any tax and social security costs due on this allowance and will deliver it in the most tax efficient manner. It is usually paid in home currency.

Please note that if your assignment is determined at the outset to be for 18 months or less (short-term assignment), then your lump sum mobility premium will be 5 % of your Home Base Salary. In case your assignment is later extended beyond 18 months, you will receive the balance of the mobility premium payable to people on assignments for more than 18 months.

**Quality of living allowance (QUOLA)**

A QUOLA (quality of living allowance) will be payable in some countries to recognize the relative differences in living conditions, security, political conditions and culture between the Home and Host Countries. This will be a percentage of Home Base Salary, paid as a lump sum in two equal instalments, per year with the tax and social security cost paid by Syngenta (see Appendix 3).

**Market allowance**

A market allowance will only be payable in cases where the amount for home Goods and Services calculated in the compensation calculation does not provide a similar amount for Host Goods & Services Spendable a colleague in a comparable position in your Host Country would have available. Market allowances are normally not applicable for moves within and between Europe, NAFTA and Australia. (See Appendix 4).

**Bonus and incentive schemes**

Your level of target incentive, where applicable, will be determined by your Home Country for the appropriate assignment job level. The percentage of maximum bonus/incentive actually earned will be determined by your individual/Company performance in the Host Country.

The total bonus/incentive payable will be paid in your Home Country, after the deduction of Hypothetical Tax, social security and pension fund contributions.

**Tax**

You will be delivered a targeted net salary as per compensation calculation while you are on assignment. This means that the Company will bear the actual tax you incur on your company earned cash income (base salary, short-term incentive and assignment benefits) while you are on assignment

For further information on tax please refer to the global intranet website "International Assignments".



### **Tax services**

We will provide you with the appropriate tax services before, during and in the first tax year after your return from your assignment. These services include exit and entrance meetings with an external tax consultant and assistance with the preparation of your Host Country tax returns. We will also provide you with assistance for your Home Country tax returns for the departure and repatriation year and during your assignment if the filing of a Home Country tax return is required on company earned income due to legal reporting rules.

Tax services are provided by the Company's designated tax adviser and do not include tax planning and financial advice for personal income and asset management.

Tax advice/preparation fees for separate filing requirements of the assignee's partner are not paid for by the Company.

### **Social security**

You will remain in your home social security system wherever possible and appropriate. We will pay on your behalf any excess in social security liabilities within your Home country. Syngenta will also pay for mandatory host social security contributions and will seek to recover benefits accrued. You will be expected to support the Company in doing so.

### **Pension**

You will remain in your home pension scheme at current benefit levels wherever possible. Your contribution will be based on your Home compensation and home pension fund regulations.

In some countries, Syngenta is obliged to pay mandatory host pension contributions on your behalf. In such cases, these payments will result in accrued benefits for you and you will either be liable for these costs or need to refund all amounts paid on your behalf at the end of the assignment.

### **Housing**

We will provide appropriate housing for you and your family in your Host Country. Rental levels are set locally and housing is provided in a tax-efficient manner according to Host Country rules. Availability of suitable housing, the size of your family, security issues and proximity to schools are considered if appropriate.

If you wish to live in housing that is more expensive than the approved level, you may do so, but you will be liable for the additional costs incurred.

Please note that we will provide furnished accommodation but not pay for removal cost for you if your assignment is for less than 18 months (short-term assignment). It will be unfurnished if your assignment is for more than 18 months (long-term assignment).

### **Utilities**

Any connection and disconnection charges are included in your relocation allowance.

In the majority of assignment locations, you will need to pay the costs of utilities. These are included in the cost of living allowance calculation.

However, we will pay utility costs in specific assignment locations with extreme climatic conditions, which directly impact on charges, i.e. air conditioning, water meters, etc.



### **Temporary accommodation**

At the commencement of your assignment, you will be provided with temporary accommodation for up to a maximum period of 2 months, in either the Home or Host Country, or a combination, as required.

### **Home leave**

We wish to offer the maximum flexibility in respect of your leave arrangements but recommend that you visit your home country regularly with your family. For home leave Syngenta will provide a cash allowance in host currency. It will be determined based on the cost for a business class return ticket (for air travel of more than 5 hours) or a full fare economy return ticket (for air travel of less than 5 hours) for you and your accompanying family between your host and home location. The underlying rates for scheduled flights will be provided from the Syngenta appointed travel agent in the host location. The Company will meet any tax and social security costs due on this allowance.

### **Emergency leave**

In case of critical illness or death of a close family member of you or your partner (grandparents, parents, brother, sister, dependents not living with you in the host location) we will pay the reasonable travel costs of your travel to your Home Country for you and your accompanying family.

### **Health insurance**

While on assignment, you and your accompanying family will be covered by an international provider. Syngenta will do the utmost to enable that you can return to your home scheme without penalty.

The Company will pay for the premium including dental and vision for you and your family, you will be subject to a co-pay/deductible of US\$400.-/per person/year while on assignment.

Cost which is not covered by the insurance would be at the assignee's discretion in all cases.

### **Personal accident insurance**

You will remain in your home scheme wherever possible.

### **Other personal insurances**

We will not cover personal insurance costs such as household effects, third-party liability, theft, private car, holiday, etc.

### **Working hours/public holidays**

Your working hours and public holidays will be in accordance with your Host Company policy and practice.

### **Annual vacation**

You will receive the greater of your Home or Host Company entitlement.

You should take all outstanding vacation entitlement before you commence your assignment. Where this is not possible, and with the agreement of the HR department in your Host Country, it may be carried forward.

In exceptional circumstances, provided this is in line with Home Country policy, and with the approval of the Home and Host Manager outstanding vacation entitlement may be paid following the rules of the home country and the appropriate sign-off procedure.

The same procedure is applicable at the end of the assignment subject to Host Line Manager's approval.

**Maternity leave**

Should you as an assignee give birth during the assignment you are entitled to 3 months maternity leave with full assignment benefits. If host labour laws foresee a mandatory longer period, basic compensation will continue to be paid but host assignment benefits such as housing, car, schooling etc. are limited to 3 months. For unpaid maternity leave assignment benefits will cease to be paid.

**Club membership**

In a few countries where this is appropriate, we will pay fees for one club membership for you and your accompanying family. This will be according to Host HR policy and will be determined locally.

**Car**

Please refer to section 13 car/transportation in the summary sheet.

**Termination of assignment**

If an assignment is terminated early by Syngenta without cause or by mutual consent, we will meet all associated costs of repatriation for you and your family.

If, however, you have breached the Assignment Agreement or resign, no assignment repatriation support will be offered.

### **Meeting the needs of your partner and family**

We place great emphasis on taking appropriate consideration of your personal circumstances before, during and after your assignment. This is particularly true where your partner accompanies you on assignment and / or if you will have your children living with you in your Host Country. Our aim is to help you and your family integrate into your new community.

### **Education**

We seek to ensure continuity of education in the Host Country for your children.

If the local state education is not considered appropriate by either the IA Manager or your Host HR department, we will pay private tuition fees up to approved, locally predetermined levels. This will be for children from compulsory school age until the end of secondary education. Pre-compulsory school child care and tertiary/university education remains the responsibility of the parents.

In exceptional circumstances, if the quality of the host education facilities is unsatisfactory, we will cover fees for alternative education in the Home Country, within locally predetermined limits and using the services of an external education consultant.

The benefit covers the cost of basic tuition and mandatory textbooks, within locally set limits as determined by the Host HR department. Tax due on this benefit will be paid by Syngenta.

### **Partner assistance**

We will provide partner assistance to your accompanying partner, up to the amount of CHF 10'000 during the assignment (not per year). This will be in the form of job search assistance and education course fees, required to enable your partner to work in the Host Country or re-enter the employment market in the Home Country in their current skill area upon repatriation. Partner assistance does not include support to set-up your partner's own business or investments in assets.

You should agree any assistance you require with your Home and/or Host HR department and you will need to provide full receipts for all costs incurred. We will meet any resulting tax liability.

We will not compensate your partner's loss of earnings.

On your return, we will provide reasonable assistance with your partner's job search up to a maximum of CHF 2'500. This will again be reimbursed against receipts.

**Children's visits (where children remain in education in the Home Country)**

Children who would otherwise be living with you are granted return tickets twice a year to visit you in the Host Country. This is subject to your partner accompanying you on the assignment and if the children are at primary or secondary school in a country other than the Host Country. Tickets are normally for discounted Economy Class fares on scheduled flights.

For children attending full-time tertiary education away from the Host Country, we will pay for them to be reunited with you in the Host Country once a year. Tickets are normally for discounted Economy Class fares on scheduled flights

### **Completing your assignment and your next position**

Whilst on assignment, you will have maintained contact with your Home Company through regular meetings and discussions with your IA Manager, as well as through your personal network. By managing this process effectively, you can have a significant impact on the process of repatriation or transition into your next role on completion of the assignment.

### **Your next position**

Your next position will most likely be back in your Home Company. However, if opportunities become available in other parts of Syngenta, these will be discussed with you to establish your level of interest. Wherever possible, your next position will be one in which you can continue to develop your career and we can benefit from the skills and experience you have acquired whilst on assignment.

On completion of your assignment and subject to your satisfactory performance, we will endeavour to identify an appropriate new role for you in your Home Country. This may not be at the same level/grade as the assignment position. Finding you a new position is the responsibility of Home Country management and is considered part of succession planning, and therefore should be planned for as far in advance as possible.

### **Notice period**

In the event of termination, the Company will give six months notice of the assignment termination date.

### **Pre-return visit**

At the end of an assignment of more than 18 months (long-term assignment) we will meet the costs for a pre-return visit for you and your family, if necessary, to enable you to make arrangements for home housing, schooling etc.

Please note that assignments of less than 18 months (short-term assignment) will not qualify for this visit.

It is recommended that the pre-return visit should be for a maximum of 3 days duration plus travelling time.

### **Return to home travel**

For flights over 5 hours, Business Class travel will be provided for you and your family. Flights of less than 5 hours will be Economy Class.

**Removal/shipment of personal effects**

If you are leaving unfurnished accommodation in the Host Country, we will pay all costs of transporting the personal effects and furniture we shipped to the host location back to your Home Country (see Appendix 2).

In addition, we will also pay for an air freight shipment of personal effect that is required prior to the arrival of the sea shipment (see Appendix 2).

You will need to pay the costs of transporting extraordinary items such as boats, cars, caravans, wine collections, antiques etc. You will also need to personally cover the costs of specific items of extraordinarily high value which require insurance. You will also be personally responsible for any import duties, fines or other extra costs that may arise.

Please note that if an assignment was determined at the outset to be for 18 months or less, then we will not pay for the return shipment of any furniture since furnished accommodation will have been provided. We will pay for an airfreight shipment of personal effect to the Home Country (see Appendix 2).

For further information on removals please refer to Appendix 2 or to the global intranet website "international assignments".

**Temporary accommodation**

At the end of your assignment, temporary accommodation will be provided for a maximum period of 2 months, in either the Home or Host Country, or part of it in both locations, as required.

**Medical examination**

The Company will pay for a post-assignment medical examination for you and your accompanying family.

**Repatriation allowance**

Considering the needs of the size of your family at host you will receive a lump sum relocation allowance of one month's base salary. The Company will meet any tax and social security cost due on this allowance and will deliver it in the most tax efficient manner. It is usually paid in home currency.

**Localization**

A permanent position in the Host Company might be proposed to you already before the expected end date of the assignment. A phase-out period for the assignment benefits of 6 months will be applicable. This does not apply when a pre-agreed fixed assignment end-date has been observed. Assignment benefits typically cease at the end of the assignment, latest after an assignment period of 5 years (no benefit phase-out over and above 5 years).

## **Glossary**

### **Assignment Agreement**

A written document of the main terms and conditions of service for an International Assignment, which you and the company have agreed and signed. This includes the general employment terms and conditions.

### **Cost of Living Allowance (COLA)**

The amount added/deducted to/from your Goods and Services Spendable in host currency. The amount is fixed by an independent external provider.

### **Compensation Calculation Sheet (CC)**

A statement of the pay and allowances you will receive in relation to your International Assignment.

### **Family**

Your partner and dependent children belonging to your household.

### **Goods and Services Spendable**

This is the proportion of your income that a typical family would expect to spend on every-day living. This would therefore not include what you may spend on savings or items that are bought only occasionally, such as a washing machine, a car or luxury items. The amount is fixed by an independent external adviser.

### **Home Base Salary**

The annual base salary that would be paid in the Home Country for the job responsibilities of the position whilst on assignment.

### **Home Company**

The Syngenta unit with which you maintain your employment contract which is the base for your Assignment Agreement while you are on assignment.

### **Home Country**

The country where you are employed before the International Assignment commences. It is usually, but not always, your country of citizenship.

### **Home HR**

The local Human Resources department in the Home Country responsible for country specific issues.

### **Home Line Manager**

The nominated line manager responsible for your home base salary and your long-term career development.

### **Host Country**

The country where you will work and usually live during the Assignment Agreement period.

### **Host HR**

The local Human Resources department in the Host Country responsible for country specific issues



**Host Line Manager**

The manager in the Host Country to whom you report and who is responsible for your performance appraisal.

**Hypothetical Tax**

Your contribution to assignment tax on company earned income calculated partly considering the rules of your home country.

**IA Team or IA Manager**

The International Assignment Team or International Assignment Manager, are the core specialists responsible for the drawing up of the Assignment Agreement and conditions.

**Localisation**

The transfer to local terms and conditions.

**Market Allowance**

See Appendix 4 of this policy.

**Partner**

Your spouse, or partner of either sex, with whom you share accommodation and living expenses and who is accompanying you to the assignment location.

**Quality of Living Allowance (QUOLA)**

See Appendix 3 of this policy.

**Repatriation**

The process of returning you, your partner and your family, if appropriate, to your Home Country.

**She/he**

Throughout this document, where we have referred to he, this means her or she.

**Syngenta or the Company**

Syngenta AG or any of its affiliates.

## Appendix 1 – Relocation / Repatriation allowance

You will receive a lump sum relocation allowance on starting and a repatriation allowance on ending your assignment. This is designed to cover a number of incidental costs associated with moving. A list of some of these costs is outlined below. It is, however, intended to be illustrative and there may be other incidental costs incurred that are not specifically mentioned on this list but which are nevertheless covered by the relocation allowance:

- Loss on sale of car or storage of any vehicle
- Transportation of pets and animals
- Redirection of mail charges
- Change of school uniform
- Cancellation of club fees
- Cancellation of insurance premiums
- Connection and disconnection of utilities
- Purchase of additional luggage, special clothing for new location, etc.

- Consumer goods not transferable between Home and Host Countries
- International driver's license costs
- Transformers, adapters and converters, and other electrical requirements
- Carpets and curtains
- Small household furniture items
- Storage of boats, caravans, heavy sports equipment, children's outdoor playgrounds, pianos, etc.
- Change of address cards

The allowances will be delivered net of taxes and social security contributions in the currency of the destination country in the most tax efficient manner.

## Appendix 2 – Removal volume allowances and insurance values

### Air freight overseas

Syngenta will pay for overseas air freight shipments of personal effects as per below table  
Air freight shipments between neighbouring countries, within Europe and NAFTA are subject to approval.

### Sea freight

If you are moving to unfurnished accommodation (typically for a long-term assignment) the company will pay sea freight for personal effects and furniture as per below table.

### Land transport

If you are moving to unfurnished accommodation (typically for a long-term assignment) the company will pay land transport for personal effects and furniture as per below table

Family Size	Allowance for ROAD and SEA	Allowance for AIR
1	32 CBM in 1 x 20ft	3 CBM
2	36 CBM in 1 x 40ft	4 CBM
3	65 CBM in 1 x 40ft	5 CBM
4	65 CBM in 1 x 40ft	6 CBM
5	71 CBM in 1 x 40ft High Cube	7 CBM
6	80 CBM in 1 x 40ft + 1 x 20ft	8 CBM

### Repatriation/Moves to a new assignment location

For repatriation or moves to a new assignment location Syngenta will pay for the same volume as originally relocated.

### Insurance values for transported goods

The insurance value for personal effects and furniture to be transported is calculated as follows:

US\$ 3'650 per m<sup>3</sup>

EUR 3'000 per m<sup>3</sup>

CHF 4'600 per m<sup>3</sup>

The assignee will need to personally bear the cost to insure specific items of extraordinarily high value.

Detailed information on your move (Restrictions, limitations, cost to be borne by the assignee, etc.) will be provided by the company appointed relocation provider before you are moving.

### **Appendix 3 – Quality of living allowance (QUOLA)**

The quality of living allowance (QUOLA) will be paid based on the differences in the quality of living between your Home Country and Host Country. The level of allowance is determined by an external provider and takes into consideration the following factors:

- Personal security
- Availability of medical facilities
- Likelihood of disease
- Likelihood of disaster
- Availability of goods and services
- Climate and pollution
- Cultural restrictions
- Infrastructure

The level ranges from 0% to 30% of Home Base Salary and will be paid as a lump sum each year in two equal installments. These would normally be paid on the salary review date and 6 months later. However, at the commencement of the assignment, a pro rata amount will be paid to cover the period up to the next regular payment date.

The QUOLA will be monitored by the external provider and any necessary changes, either up or down, will be implemented at the next regular payment date.

QUOLA is unlikely to be paid for moves within a region and not foreseen for destinations in North America, Western Europe, Australia and New Zealand.

## **Appendix 4 – Market allowance**

The market allowance is designed to ensure that if you come from a country with low base salaries, you are provided with sufficient net pay not to be disadvantaged compared to someone with the same position who had been recruited in your Host Country. Your IA Manager will take you through this individually.

It will be calculated as follows:

### **Step 1**

A benchmark base salary will be determined equivalent to the gross salary of one of your peers in your Host Country. The specific amount will be determined for your job position in your Host Country.

### **Step 2**

A value will be determined, net of tax, based in the host currency for the Goods and Services Spendable related to this benchmark base salary. This will be obtained from an independent external source.

### **Step 3**

Your Goods and Services Spendable, plus or minus the cost of living in your host currency (as calculated in the Compensation Calculation) will be compared to the Goods and Services Spendable of the host peer as determined in Step 1.

### **Step 4**

If the amount in Step 3 is smaller than the amount in Step 2, the difference will be paid, up to a maximum of 80%, as a market allowance. It will be paid net of tax. These principles are illustrated in the worked example below:

Assignment from Country A to Country B

Country B currency

Step 1	Base salary of your peer in the Host Country 120,000
Step 2	Net Goods and Services Spendable of your 48,000 host peer as provided by an external source 80% of this amount 38,400
Step 3	Your Goods and Services Spendable 35,100 +/- cost of living in your host currency (as per your individual calculation sheet)
Step 4	Step 2 – Step 3 (38,400–35,100) = 3,300

Market allowance = 3,300 net per annum

## **Appendix 5 – Your checklist**

Here we have listed some of the many issues you should consider before, during and when you return from your assignment. The list is not exhaustive, but should prove a helpful guide for you.

### **The documents you may need**

- Birth certificate(s), marriage certificate, driver's license/international license, passports, visas, work permits, medical records, inoculation certificates, insurance documents, qualification certificates, children's school records, letters of credit, business cards

### **Cultural orientation**

- Organize your language training
- Attend your cultural briefing

### **Relocation**

- Contact the Global Relocation Coordinator and confirm delivery dates
- Check your level of Company assistance for movement of personal goods overseas
- Arrange your insurance – in transit and at Host Country
- Compile your personal property inventory
- Check your Host Country customs regulations
- Find out the availability, quality and cost of furniture in your Host Country
- Establish the compatibility of electrical equipment
- Organize storage in Home Country
- Organize the disposal of your car
- Determine what to do with your current residence and clarify tax implications (including seeking advice and financial assistance from Syngenta)
- Organize your pets – you will need to find out import regulations or placement in your Home Country
- Arrange for the forwarding of your mail

### **Host housing and utilities**

- Arrange temporary accommodation whilst looking for permanent housing in your Host Country
- Find out the types of housing available
- Check your lease terms
- Identify recommended neighborhoods
- Find out the proximity to schools and your office and your commuting time
- Check the safety in your Host Country
- Arrange property and liability insurance
- Organize any deposits
- Arrange utilities – heating, lighting, fuel, water, etc
- Find recommended plumbers, electricians, etc

### **Who you should advise when moving**

- Utilities companies – gas, electric, water, telephone
- Professional services – doctor, dentist, solicitor, broker, bank manager
- Insurance agencies – life, house and contents, medical
- Government and Public Offices – tax authorities
- Publications – newspapers, magazines
- Business and personal organizations – professional bodies, sports clubs

### **Health and medical facilities**

- Check the availability and quality of local hospitals, doctors, dentists, pharmacists, opticians, etc

**Education**

- Check the availability and accreditation of Host Country state schools
- Find out about the availability and cost of Host Country private schools
- Check the availability and cost of Home Country private schools
- Compare schools in your Home and Host Country
- Check the extra curricular activities available
- Find out about transportation to and from school
- Organize your child care

**Recreation/social activities**

- Identify what types of recreational facilities are available
- Check out restaurants, theatres, nightlife, museums, etc
- Find out about local religious customs and religious services available
- Notify your bank in your Home Country and open a local bank account in your Host Country
- Inform your credit card companies and, if appropriate, apply for local credit cards
- Check your tax liability at home and abroad
- Organize your investment management
- Purchase travellers cheques and identify any foreign exchange costs and restrictions



## **Appendix 6 – General employment terms and conditions**

### **Assignment employment relationship**

For the duration of the assignment you will be seconded to the Host Company. In this arrangement, you will remain an employee of the Home Company but will be assigned as per the International Assignment Agreement to the Host company, to take up a position as indicated in the Assignment Agreement. While on assignment, you may not conclude contracts, accept orders or otherwise enter into obligations on behalf of the Home Company. To the extent you are an officer or other designated official of Home Company, you will be required to resign from that office for the duration of the assignment. You will not act on behalf of the Home Company, nor will you represent to any third party that she/he has authority to so act.

While the Home Company will continue to act as payroll source for assignment compensation, all assignment costs are expected to be borne by the Host Company.

### **Working conditions at host**

During the assignment, you are required to comply with local working conditions in effect in the Host Company with respect to working hours, public holidays, internal disciplinary procedures, work safety, security and similar practices.

Business expenses incurred on assignment will be reimbursed by the Host Company in accordance with the policy of that Company.

Where required by local conditions, law or customs, a local employment contract will be concluded.

### **Work permit**

The assignment initiation is contingent upon securing the necessary work and residence permits prior to the expected assignment start date. If the necessary work and residence permits are not available at the expected assignment start date, the assignment will be postponed until residence and work permits have been authorized. The assignee must not work in the host location until the work and residence permit is granted and would be responsible for any consequences doing so.

Agreement or you act against the Company's interest (breach of Contract) the assignment termination period shall concurrent with the termination period set in the Home Employment Contract. Assignment benefits will cease to be effective immediately.

If at any time during the period of the assignment the Company decides to terminate your assignment for business reasons, the assignment notice period shall be 6 months for the period of the assignment. In the unlikely event that your Home Employment Contract will be terminated at the same time the notice period of the Home Employment Contract applies but will not be less than 6 months. It will be concurrent with the notice period of the Assignment Agreement.

The notice period from you to Syngenta will remain in accordance with the Home Country contractual agreements.

Upon termination of an assignment, all assignment related compensation and benefits will cease to be effective.

### **Assignment duration**

Upon end of the assignment, you will be repatriated or assigned to another location. The maximum period of an international assignment in the same host location is 5 years. If, by mutual agreement, it is decided to offer you an extension beyond 5 years, this will be at local terms and conditions only. In such an eventuality, the International Assignment Policy will cease to apply in all respects and the employment contract in the Home Country shall terminate.

#### **Termination**

In the event that you resign from the assignment it is assumed that at the same time you resign from your home employment contract. You must inform the Home Company by registered letter with acknowledgement of receipt. The Host Company must be informed at the same time without the aforementioned formal requirement. The notice period of the contract with the Home Company applies. Assignment benefits will cease to be effective at the end of your assignment, latest six months after your resignation.

The assignment will be terminated following termination of employment with the Home Company, retirement or termination due to disability or death.

In case of disability or death the company may continue assignment benefits for the accompanying family if deemed to be necessary until the family is repatriating.

If you will fully cease to make yourself available to the Host Company, for whatever reason, you will be deemed to have resigned from the assignment with immediate effect. The Company does not observe any notice period for the assignment agreement. Assignment Benefits will cease to be effective immediately. The contract with the Home Company, including its notice period, shall be in effect.

In the event of you or your accompanying family's incompatibility with the foreign living or working environment, the Home Company will make every reasonable effort to place you in a suitable position, if possible at a comparable level of responsibility to that prior to the assignment in the Home Country. Termination of the assignment will be based on mutual consent.

If you fail to meet your obligation under the Home Employment Contract or Assignment of a Home Base Salary as defined in the individual Assignment Agreement. The Home Base Salary is subject to deductions and additions for calculated Hypothetical Tax, social security, pension, medical insurance, cost of living indexation and other items in accordance with the International Assignment Policy in order to obtain the targeted assignment net salary. The amounts of such deductions and additions are subject to modification and adjustment from time to time in accordance with the International Assignment Policy and policy guidelines issued by the Company.

#### **Repatriation**

If an assignment is terminated early by Syngenta without cause, or by mutual consent, Syngenta will meet all associated costs of your repatriation and that of your accompanying family.

If however you are in breach of contract or resign, no further assignment benefits will be offered beyond the termination date and repatriation costs will have to be borne by you.

#### **Promotion**

During the course of the assignment, the Host Country performance report may propose promotion. Any salary consequences thereof will be handled by the Home Country.

#### **Compensation calculation**

As shown on the International Assignment Compensation Calculation, the targeted assignment net salary is calculated on the bases of a Home Base Salary as defined in the individual Assignment Agreement. The Home Base Salary is subject to deductions and additions for estimated calculated Hypothetical Tax, social security, pension, medical insurance, cost of living indexation and other items in accordance with the International Assignment Policy in order to obtain the targeted assignment net salary. The amounts of such deductions and additions are subject to modification and adjustment from time to time in accordance with the International Assignment Policy and policy guidelines issued by the Company.

**Tax and social security contributions on company earned income**

The Company intends as far as possible that you will not have to bear more or less personal income tax and social charges on the compensation than you would have borne in the Home Country on the assignment-adjusted compensation package. You are required to contribute to the Company a Hypothetical Tax and social security computed and collected in accordance with the International Assignment Policy and policy guidelines issued by the Company as stated in your personal assignment compensation calculation. The Company will bear the cost of actual income tax and social security on Company compensation. Company income delivered in form of equity is not subject to hypothetical tax deductions and taxes are to be borne by the assignee.

**Tax advice**

The Company will provide you with tax advice and assistance before, during and on return from the assignment. Services will comprise of exit and entrance meetings at assignment start and end, and tax return preparation in the Host Country covering the time of the assignment. Home tax return support will be provided for the exit and return tax year and during the assignment when the Home Country legislation demands a tax return for Company income. In case a tax return is required because of your private income situation at home only, you would be responsible for the requested tax return.

You agree to cooperate with the Company's designated tax advisors in completing all tax returns and other fiscal formalities relating to Company income in the Home and Host locations during and after (where appropriate) the assignment. You will comply with the tax laws of both Home and Host Countries and indemnify the Company for any damage caused by any breach thereof.

You will provide all support necessary to generate possible tax savings on company income.

**Confidential information**

During the assignment, in the performance of assignment duties, you shall have access to, receive and be entrusted with confidential information and trade secrets of the Host Company, other Syngenta Group Companies and third parties. This may include information on business operations, company or group strategy, organization, finance and accounting practices, customers, subsidiaries or partner companies, marketing or sales data, research and development data, production, etc. You will undertake to keep strictly secret, both during the term of the assignment and thereafter, all such confidential information of the Host Company and Syngenta Group Companies, and use it only for the purpose for which such information has been made available to you.

You will also voluntarily surrender at the first request to the management of the Host or Home Company, or its nominated representative all originals or copies of business documents and all items belonging to the Syngenta Group (including software, data carriers) at any time during the assignment and upon termination thereof.

**Discoveries and inventions**

Discoveries or inventions made by you in the course of the assignment work with the Host Company or using resources or experience of any of the Syngenta Group Companies shall be the property of Host Company or the relevant Syngenta Group Company, as the case may be, unless otherwise provided by applicable law. This also applies to industrial designs, models and copyrights. You will act and fulfil such deeds as may be required for the purpose of the foregoing. Financial reward for such intellectual products shall be deemed to be covered by the assignment remuneration.

These provisions concerning confidential information and discoveries/inventions are in addition to, but not in substitution for, the currently existing obligations with the Home Company.



## Long-term Inter-regional Policy

(Summary: replaces all previous policy provisions)

### Outline

This policy is to support individuals moving on an international assignment across different geographical and economic regions.

	Element of Package	Provision
1.	Duration	1 – 5 years
2.	Work permit	The appropriate work permit is to be obtained for the host location.
3.	Base pay / short-term & long-term incentives	Appropriate to individual's role in the host location considering home country salary structures. A Compensation Calculation will be prepared and updated twice a year for changes in cost of living & fx rate movement.
4.	Home contract	Remains in place with Assignment Agreement implemented for duration of Assignment to cover assignment specific terms.
5.	Tax & social security, including pension fund	Employee remains in the home country social security and pension scheme wherever possible. Individual's tax liability will be met by way of hypothetical home country tax withholding from base salary and cash incentive. Taxes on personal income remain the responsibility of the assignee.
6.	Medical-/Health insurance	Medical cover for assignee and accompanying family members provided under the International Health Plan with CIGNA. Premiums borne by Syngenta with a home country medical norm deduction where applicable.
7.	Holidays	The better of home or host country rules.
8.	Pre-Assignment Orientation visit	Up to 5 days. Travel in line with home company policy.
9.	Relocation Travel	Economy class for flights less than 5 hours; business class for flights over 5 hours.
10.	Cross-cultural training	Provided by Syngenta's preferred provider.
11.	Language training	Max. 100 hours for employee; max. 50 hours for spouse/partner.
12.	Removal costs	The company will pay reasonable costs to transport personal effects and household goods to the host location.
13.	Car/transportation	Loss on sale of car for upto 2 cars (capped at local equivalent of CHF 7,500/car). Host country provision determined by host policy for local peers.
14.	Relocation Temporary Living Home/Host	Up to 2 months in the Home or Host location.
15.	Destination Services	Provided.
16.	Accommodation	Unfurnished accommodation provided in host location.
17.	Mobility Premium	One-time lump sum payment of 10% of base salary (capped at local equivalent of CHF 15,000 net).
18.	Relocation Allowance	1 month's salary (net) (paid at start and end of assignment).

	Element of Package	Provision
19.	<b>Cost of living adjustment (COLA)</b>	According to Compensation Calculation. Cost-effective index applied; negative index capped at 90.
20.	<b>Quality of living allowance (QUOLA)</b>	Provided for hardship locations.
21.	<b>Home leave</b>	Annual lump sum payment to allow assignee and accompanying family to return to Home location at least once per year.
22.	<b>Tax services</b>	The company will provide tax compliance services through its appointed tax consultant.
23.	<b>Spouse/partner assistance</b>	Allowance up to local equivalent of CHF 10,000 during assignment and up to CHF 2,500 on return to home country at end of assignment.
24.	<b>Repatriation travel</b>	Economy class for flights less than 5 hours; business class for flights over 5 hours.
25.	<b>Repatriation Temporary Living Home/Host</b>	Up to 2 months at Home or Host location.



**Early Career Policy**  
(Summary: replaces all previous policy provisions)

	Element of Package	Provision
1.	<b>Duration</b>	1 – 3 years
2.	<b>Work permit</b>	The appropriate work permit is to be obtained for the host location.
3.	<b>Base pay / short-term &amp; long-term incentives</b>	Appropriate to individual's role in the host location considering home country salary structures. A Compensation Calculation will be prepared and updated twice a year for changes in cost of living & fx rate movement.
4.	<b>Home contract</b>	Remains in place with Assignment Agreement implemented for duration of Assignment to cover assignment specific terms.
5.	<b>Tax &amp; social security, including pension fund</b>	Employee remains in the home country social security and pension scheme wherever possible. Individual's tax liability will be met by way of hypothetical home country tax withholding from base salary and cash incentive. Taxes on personal income remain the responsibility of the assignee.
6.	<b>Medical-/Health insurance</b>	Medical cover provided under the International Health Plan with CIGNA. Premiums borne by Syngenta with a home country medical norm deduction where applicable.
7.	<b>Holidays</b>	The better of home or host country rules.
8.	<b>Pre-Assignment Orientation visit</b>	Up to 3 days. Travel in line with home company policy.
9.	<b>Relocation Travel</b>	Economy flights except where duration is more than 5 hours.
10.	<b>Cross-cultural training</b>	Provided by Syngenta's preferred provider.
11.	<b>Language training</b>	100 hours provided to assignee.
12.	<b>Removal costs</b>	The company will pay reasonable cost to transport personal effects to the host location.
13.	<b>Car/transportation</b>	Loss on sale of car for upto 2 cars (capped at local equivalent of CHF 7,500/car). Host country provision determined by host policy for local peers.
14.	<b>Relocation Temporary Living Home/Host</b>	Up to 2 months in the Home or Host location.
15.	<b>Welcome Service</b>	Provided as needed in the host location.
16.	<b>Accommodation</b>	Unfurnished accommodation provided in host location (furnished accommodation for assignments less than 18 months)
17.	<b>Relocation Allowance</b>	Local equivalent of CHF 5,000 (net). (Paid at start and end of assignment).
18.	<b>Cost of living adjustment (COLA)</b>	According to Compensation Calculation. International index applied; negative index capped at 90.

	Element of Package	Provision
19.	Quality of living allowance (QUOLA)	Provided for hardship locations.
20.	Home leave	The company will provide 1 economy class ticket from the host to the home location for each 12 months on assignment.
21.	Tax services	The company will provide tax compliance services through its appointed tax consultant
22.	Repatriation travel	Economy flights except where duration is more than 5 hours.
23.	Repatriation Temporary Living Home/Host	Up to 2 months in the home or host location.



## Commuter Policy

### Outline

This policy is to support individuals who work outside their home location and commute regularly between the country of residence and the actual host location.

	Element of Package	Provision
1.	Duration	Max. 12 months (subject to review)
2.	Work permit	The appropriate work permit is to be obtained for the host location. Host country labor law applies.
3.	Base pay / short-term & long-term incentives	Appropriate to individual's role in the host location considering home country salary structures. The salary is delivered through home payroll.
4.	Tax & social security	According to home legislation and terms and conditions (remain as is).
5.	Pension fund	Continues in the home country scheme.
6.	Medical-/Health insurance	Syngenta covers the cost to extend coverage for medical treatment in case of illness and occupational and non occupational accidents for the employee while on business trip. The home schemes remain valid. Employee bears base premium cost where applicable.
7.	Holidays	According to home company rules and regulations.
8.	Home contract	Remains in place with side agreement in place for duration of the commuter period.
9.	Orientation visit	Not provided.
10.	Welcome Service	Not provided; host HR and host line management provide the necessary support for hotel accommodation or furnished apartment.
11.	Removal costs	If considered necessary the company pays the cost for excess baggage up to a maximum of 30 kg.
12.	Accommodation	The company pays for host accommodation for the employee only (hotel cost or provision of a furnished apartment).
13.	Transportation	Transportation may be provided according to host country policy for local peers.
14.	Expenses	Syngenta provides a per-diem allowance for days spent outside the home country. (Per-diem allowance provided through Global Mobility Team)
15.	Partner assistance or family support	Not provided (family stays at home).
16.	Education	Not supported (family stays at home).
17.	Taxes	The individual remains responsible for all taxes as though they had remained at home. Requirement to track days spent in the host location. The Company will pay any additional taxes payable.
18.	Tax services	PwC provides tax compliance services in the home & host location.
19.	Cost allocation	Costs will be borne by the host location.



## Strategic Hire Policy

(Summary: replaces all previous policy provisions)

### Outline

The home based package for strategic hires is intended as a developmental assignment for employees who are assigned on an overseas rotation as part of the Grow in Syngenta programme or other strategic hire programme.

	Element of Package	Provision
1.	<b>Duration</b>	12 – 18 months (may be longer if required)
2.	<b>Work permit</b>	The appropriate work permit is to be obtained for the host location.
3.	<b>Base pay / short-term &amp; long-term incentives</b>	Appropriate to individual's role in the host location considering home country salary structures. A Compensation Calculation will be prepared and updated twice a year for changes in cost of living & fx rate movement.
4.	<b>Home contract</b>	Remains in place with Assignment Agreement implemented for duration of Assignment to cover assignment specific terms.
5.	<b>Tax &amp; social security, including pension fund</b>	Employee remains in the home country social security and pension scheme wherever possible. Individual's tax liability will be met by way of hypothetical home country tax withholding from base salary and cash incentive. Taxes on personal income remain the responsibility of the assignee.
6.	<b>Medical-/Health insurance</b>	Medical cover provided under the International Health Plan with CIGNA. Premiums borne by Syngenta with a home country medical norm deduction where applicable.
7.	<b>Holidays</b>	The better of home or host country rules.
8.	<b>Pre-Assignment Orientation visit</b>	Up to 2 days. Travel in line with home company policy.
9.	<b>Relocation Travel</b>	Economy flights except where duration is more than 5 hours.
10.	<b>Cross-cultural training</b>	Provided by Syngenta's preferred provider.
11.	<b>Language training</b>	100 hours provided to assignee.
12.	<b>Removal costs</b>	The company will pay reasonable cost to transport personal effects to the host location.
13.	<b>Car/transportation</b>	Loss on sale of car for upto 2 cars (capped at local equivalent of CHF 7,500/car). Host country provision determined by host policy for local peers.
14.	<b>Relocation Temporary Living Home/Host</b>	Up to 14 days in the Home or Host location.
15.	<b>Welcome Service</b>	Provided as needed in the host location.
16.	<b>Accommodation</b>	Furnished accommodation provided in host location; home housing norm deduction. Storage provided in home country if required.
17.	<b>Cost of living adjustment (COLA)</b>	According to Compensation Calculation. International index applied; negative index capped at 90.



	Element of Package	Provision
18.	Quality of living allowance (QUOLA)	Provided for hardship locations. (Note: This is not applicable for individuals returning to their home country of nationality within 10 years of having left the country).
19.	Home leave	The company will provide a cash allowance equivalent to 1 economy class ticket from the host to the home location once per 12 months on assignment.
20.	Spouse/partner assistance	Allowance up to local equivalent of CHF 10,000 during assignment and up to CHF 2,500 on return to home country at end of assignment.
21.	Tax services	The company will provide tax compliance services through its appointed tax consultant
22.	Repatriation travel	Economy flights except where duration is more than 5 hours.
23.	Repatriation Temporary Living Home/Host	Up to 14 days at Home or Host location. If this is the final assignment at the completion of the graduate programme 2 months allowed upon repatriation.



## Short-term International Assignment Policy

(Summary: replaces all previous policy provisions)

### Outline

This policy is to support individuals moving on an international assignment for a period of 6 – 12 months. It is assumed that such assignments are unaccompanied.

	Element of Package	Provision
1.	<b>Duration</b>	6 months, max. 12 months (possibility to extend to max. 18 months)
2.	<b>Work permit</b>	The appropriate work permit is to be obtained for the host location.
3.	<b>Base pay / short-term &amp; long-term incentives</b>	Appropriate to individual's role in the host location considering home country salary structures. A Compensation Calculation will be prepared and updated twice a year for fx movement.
4.	<b>Home contract</b>	Remains in place with Assignment Agreement implemented for duration of Assignment to cover assignment specific terms.
5.	<b>Tax &amp; social security, including pension fund</b>	Employee remains in the home country social security and pension scheme wherever possible. Individual's tax liability will be met by way of hypothetical home country tax withholding from base salary and cash incentive. Taxes on personal income remain the responsibility of the assignee.
6.	<b>Medical/Health insurance</b>	Medical cover for assignee and accompanying family members provided under the International Health Plan with CIGNA. Premiums borne by Syngenta with a home country medical norm deduction where applicable.
7.	<b>Holidays</b>	Home country rules.
8.	<b>Relocation Travel</b>	Economy class for flights less than 5 hours; business class for flights over 5 hours.
10.	<b>Cross-cultural training</b>	Provided by Syngenta's preferred provider.
11.	<b>Language training</b>	100 hours provided to assignee.
12.	<b>Removal costs</b>	The company will pay reasonable costs to transport personal effects to the host location.
13.	<b>Relocation Temporary Living Home/Host</b>	Up to 14 days in the Home or Host location.
14.	<b>Destination Services</b>	Provided.
15.	<b>Accommodation</b>	Furnished accommodation provided in host location.
16.	<b>Cost of living adjustment (COLA)</b>	Short-term assignment allowance.
17.	<b>Quality of living allowance (QUOLA)</b>	Provided for hardship locations.
18.	<b>Home leave</b>	One home leave trip every 3 months (providing assignment lasts more than 4 months). May be exchanged so that partner/spouse and/or children visit the Host location but the cost should not exceed the cost of the assignee returning home every 3 months.
19.	<b>Tax services</b>	The company will provide tax compliance services through its appointed tax consultant

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IN ATRAZINE LITIGATION

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	Element of Package	Provision
20.	Repatriation travel	Economy class for flights less than 5 hours; business class for flights over 5 hours.
21.	Repatriation Temporary Living Home/Host	Up to 14 days at Home or Host location.

**Long-term Intra-regional Policy**  
 (Summary: replaces all previous policy provisions)

**Outline**

This policy is to support individuals moving on an international assignment within the same geographical and economic region.

	<b>Element of Package</b>	<b>Provision</b>
1.	<b>Duration</b>	1 – 5 years
2.	<b>Work permit</b>	The appropriate work permit is to be obtained for the host location.
3.	<b>Base pay / short-term &amp; long-term incentives</b>	Appropriate to individual's role in the host location considering home country salary structures. A Compensation Calculation will be prepared and updated twice a year for changes in cost of living & fx rate movement.
4.	<b>Home contract</b>	Remains in place with Assignment Agreement implemented for duration of Assignment to cover assignment specific terms.
5.	<b>Tax &amp; social security, including pension fund</b>	Employee remains in the home country social security and pension scheme wherever possible. Individual's tax liability will be met by way of hypothetical home country tax withholding from base salary and cash incentive. Taxes on personal income remain the responsibility of the assignee.
6.	<b>Medical-/Health insurance</b>	Medical cover for assignee and accompanying family members provided under the International Health Plan with CIGNA. Premiums borne by Syngenta with a home country medical norm deduction where applicable.
7.	<b>Holidays</b>	The better of home or host country rules.
8.	<b>Pre-Assignment Orientation visit</b>	Up to 5 days. Travel in line with home country policy.
9.	<b>Relocation Travel</b>	Economy flights except where duration is more than 5 hours.
10.	<b>Cross-cultural training</b>	Provided by Syngenta's preferred provider.
11.	<b>Language training</b>	Max. 100 hours for employee; max. 50 hours for spouse/partner.
12.	<b>Removal costs</b>	The company will pay reasonable costs to transport personal effects and household goods to the host location.
13.	<b>Car/transportation</b>	Loss on sale of car for upto 2 cars (capped at local equivalent of CHF 7,500/car). Host country provision determined by host policy for local peers.
14.	<b>Relocation Temporary Living Home/Host</b>	Up to 2 months in the Home or Host location.
15.	<b>Destination Services</b>	Provided.
16.	<b>Accommodation</b>	Unfurnished accommodation provided in host location.
17.	<b>Mobility Premium</b>	One-time lump sum payment of 5% of base salary (capped at local equivalent of CHF 7,500 net).
18.	<b>Relocation Allowance</b>	1 month's salary (net). (Paid at start and end of assignment)

	Element of Package	Provision
19.	<b>Cost of living adjustment (COLA)</b>	According to Compensation Calculation. Cost-effective international index applied; negative index capped at 90.
20.	<b>Quality of living allowance (QUOLA)</b>	Provided for hardship locations.
21.	<b>Home leave</b>	Annual lump sum payment to allow assignee and accompanying family to return to Home location at least once per year.
22.	<b>Tax services</b>	The company will provide tax compliance services through its appointed tax consultant.
23.	<b>Spouse/partner assistance</b>	Allowance up to local equivalent of CHF 10,000 during assignment and up to CHF 2,500 on return to home country at end of assignment.
24.	<b>Repatriation travel</b>	Economy flights except where duration is more than 5 hours.
25.	<b>Repatriation Temporary Living Home/Host</b>	Up to 2 months at Home or Host location.





## Extended Business Trip

### Outline

This policy is to support individuals moving on a short-term basis (max. 180 days) for project resourcing or training purposes. It is designed as an extended business trip during which basically the expenses of the employee are refunded.

	Element of Package	Provision
1.	<b>Duration of extended business trip</b>	In order for the employee to remain subject to home country tax the maximum duration of an extended business trip is 180 days. The employee has to keep "the center of vital interests" at home. Therefore, partner and family members cannot accompany the employee to the host location (for some country pairings different rules apply)
2.	<b>Work permit</b>	The appropriate work permit is to be obtained for the host location. Host country labor law applies.
3.	<b>Base pay / short-term &amp; long-term incentives</b>	Appropriate to individual's role and according to the home country scheme (continues as is). The salary is delivered through home payroll.
4.	<b>Tax &amp; social security</b>	According to home legislation and terms and conditions (remain as is). Employee is responsible for his home country taxes.
5.	<b>Pension fund</b>	Continues in the home country scheme
6.	<b>Medical-/Health insurance</b>	Syngenta covers the cost to extend coverage for medical treatment in case of illness and occupational and non occupational accidents for the employee while on business trip. The home schemes remain valid. Employee bears base premium cost where applicable.
7.	<b>Holidays</b>	According to home company rules and regulations.
8.	<b>Home contract</b>	Remains in place with side agreement in place for duration of Extended Business Trip.
9.	<b>Orientation visit</b>	Not provided.
10.	<b>Welcome Service</b>	Not provided; host HR and host line management provide the necessary support for hotel accommodation or furnished apartment.
11.	<b>Removal costs</b>	If considered necessary the company pays the cost for excess baggage up to a maximum of 30 kg
12.	<b>Accommodation</b>	The company pays for host accommodation for the employee only (either refund of hotel cost or provision of a furnished apartment)
13.	<b>Transportation</b>	Transportation may be provided according to host country rules considering availability of public transportation and distances
14.	<b>Expenses</b>	Syngenta provides a per-diem allowance for days spent outside the home country.
15.	<b>Partner assistance or family support</b>	Not provided (family stays at home)
16.	<b>Education</b>	Not supported (family stays at home)
17.	<b>Home visits</b>	The company will provide economy class tickets from the host to the home location upon completing each six weeks period in the host location. For flights over 5 hours the company will cover business class tickets. This is a benefit in kind and cannot be cashed.
18.	<b>Taxes</b>	The individual remains responsible for all taxes as though they had remained at home; the Company will pay any additional taxes payable.
19.	<b>Tax services</b>	If necessary the company provides tax compliance services in the home & host locations.
20.	<b>Cost allocation</b>	To optimize tax costs, the cost of an extended business trip are to be borne by the home company.